



**ఆంధ్రప్రదేశ్ రాజపత్రము**  
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**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT 2017 (ACT No. 16 of 2017) - FILLING OF ANNUAL RETURN UNDER SECTION 44 (1) OF APGST ACT FOR THE FINANCIAL YEARS 2017-18 AND 2018-19 - OPTION FOR SMALL TAXPAYERS WHOSE AGGREGATE TURNOVER IS LESS THAN Rs. 2 CRORES AND WHO HAVE NOT FILED THE SAID RETURN BEFORE THE DUE DATE.

**[G.O.Ms.No.469, Revenue (Commercial Taxes-II), 21<sup>st</sup> November, 2019.]**

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) (hereinafter referred to as the said Act), the Government, on the recommendations of the Goods and Services Tax Council, hereby notifies those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) before the due date, as the class of registered persons who shall, in respect of financial years 2017-18 and 2018-19, follow the special procedure such that the said persons shall have the option to furnish the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules :

Provided that the said return shall be deemed to be furnished on the due date if it has not been furnished before the due date.

**D. SAMBASIVA RAO,**  
*Special Chief Secretary to Government.*